

# The Gazette of India

## EXTRAORDINARY PART II—Section 2 PUBLISHED BY AUTHORITY

No. 19] NEW DELHI, THURSDAY, APRIL 21, 1960/VAISAKA 1, 1882

### LOK SABHA

The following Bill was introduced in Lok Sabha on the 21st April, 1960:—

\*BILL No. 21 OF 1960

*A Bill further to amend the Estate Duty Act, 1953*

BE it enacted by Parliament in the Eleventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Estate Duty (Amendment) Act, 1960.

Short title  
and  
com-  
mence-  
ment.

33 of 1958. 5 (2) It shall come into force on the date on which the Estate Duty (Amendment) Act, 1958, comes into force.

34 of 1953. 2. In the Estate Duty Act, 1953, after section 5, the following section shall be inserted, namely:—

Insertion  
of new  
section  
5A in Act  
34 of 1953.

“5A. (1) The amendments made to this Act by—

17 of 1954. 10

(i) the Finance Act, 1954,

41 of 1954.

(ii) the Taxation Laws (Extension to Jammu and Kashmir) Act, 1954, and

36 of 1957.

(iii) the Repealing and Amending Act, 1957;

15

shall apply, and shall be deemed to have applied, to estate duty in respect of agricultural lands situate in the territories comprised in the States, except those in the States of West Bengal and Jammu and Kashmir, but including those in the transferred

Application  
in respect  
of estate  
duty on  
agricul-  
tural  
lands of  
Acts  
amending  
this Act.

\*The President has, in pursuance of clauses (1) and (3) of article 117 and clause (1) of article 274 of the Constitution of India, recommended to Lok Sabha the introduction and consideration of the Bill.

territories, on and from the dates on which the amendments made by each of the amending Acts aforesaid respectively took effect :

Provided that where in respect of any part of the territories comprised in any of the said States the resolution of the Legislature concerned under clause (1) of article 252 of the Constitution was passed subsequently to the date on which the said amendments would otherwise have taken effect by virtue of the foregoing provision, the said amendments shall, in respect of estate duty on agricultural lands in that part of the said territories, be deemed to have taken effect only on the date on which this Act became applicable to estate duty in respect of agricultural lands.

(2) The amendments made to this Act by the Estate Duty (Amendment) Act, 1958, shall also apply to the levy of estate duty in respect of agricultural lands situate in the territories comprised in the States except those in the States of Orissa, West Bengal and Jammu and Kashmir. 33 of 1958.

(3) This Act shall cease to apply to the levy of estate duty in respect of agricultural lands situate in the State of Orissa and in the transferred territories, and, notwithstanding anything contained in sub-section (1), shall be deemed to have so ceased on and from the 1st day of April, 1959.

*Explanation.*—“Transferred territories” means the territories which as from the 1st day of November, 1956, were added to the State of West Bengal by virtue of sub-section (1) of section 3 of the Bihar and West Bengal (Transfer of Territories) Act, 1956.” 40 of 1956.

Omission  
of sec-  
tion 30.

3. Section 30 of the Estate Duty (Amendment) Act, 1958, shall be omitted. 33 of 1958.

## STATEMENT OF OBJECTS AND REASONS

In pursuance of resolutions passed by the State Legislatures concerned under article 252 of the Constitution, this Bill seeks to make the provisions of the Estate Duty (Amendment) Act, 1958 (33 of 1958), applicable to the levy of estate duty on agricultural lands in all the States except West Bengal, Orissa and Jammu and Kashmir. The Bill also seeks to make the provisions of the principal Act, namely, the Estate Duty Act, 1953, inapplicable to the levy of estate duty on agricultural lands in the State of Orissa from 1st April, 1959, in accordance with the resolution passed by the Orissa State Legislative Assembly.

2. Advantage is being taken of this opportunity to remove any doubts as to the applicability of the three earlier Acts which made certain amendments in the Estate Duty Act, 1953, in so far as such amendments relate to estate duty on agricultural land.

NEW DELHI;  
*The 13th April, 1960.*

MORARJI DESAI.

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M. N. KAUL,  
*Secretary.*

